

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 2227 - SB 2579**

March 14, 2016

**SUMMARY OF BILL:** Authorizes the Department of Revenue (DOR) to include an insert in the mailing of vehicle registration renewal notices that provides information about the available sales tax exemptions on purchases of motor vehicles by eligible service members and on purchases of adaptive equipment for motor vehicles by disabled veterans.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Inclusion of an insert in the mailing of vehicle registration renewal notices, to provide information about the available sales tax exemptions for eligible service members and disabled veterans, will not result in a significant decrease in sales tax collections to the state or local government.
- Any increase in expenditures to the DOR to include such inserts will be not significant and can be accommodated within existing resources without an increased appropriation or reduced reversion.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

/bos

**HB 2227 - SB 2579**